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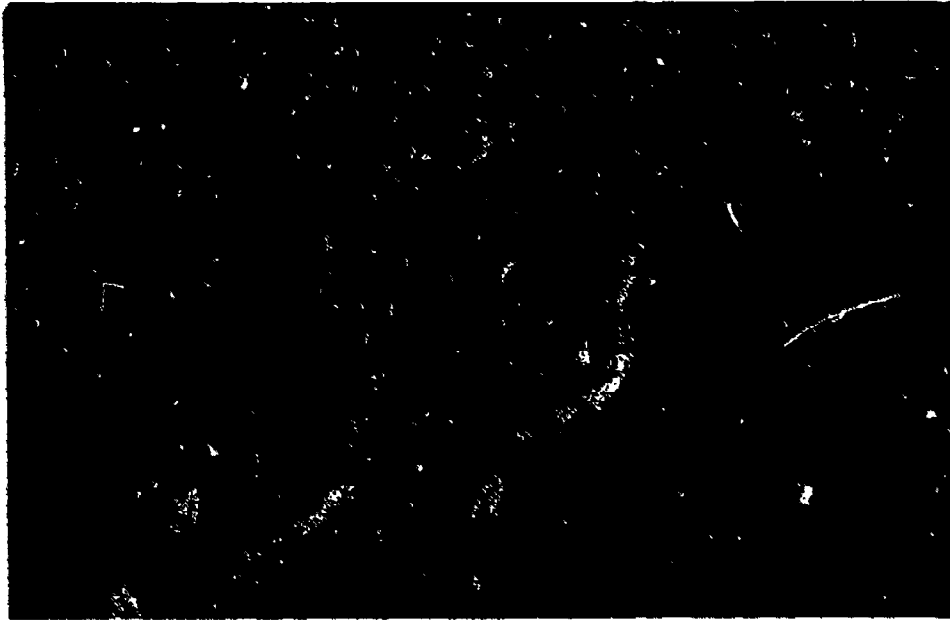
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ABSTRACT

The summary data and statistical schedules contained in this report reflect budget forecasts for provincially assisted universities of Ontario for the fiscal year ended April 30, 1975. The information shows details of the operating revenue and expenses by function and object of expenses for the universities of Brock, Carleton, Guelph, Lakehead, Laurentian, Nipissing, Hearst, McMaster, Ottawa, Queens, Toronto, Scarborough, Erindale, Trent, Waterloo, Western, Wilfrid Laurier, Windsor, and York. Guidelines and definitions are presented in addition to summary information, which includes operating expenses by object of expenses and function area, operating revenue by source, percentage operating expenses by object of expenses and by university, percentage of operating expenses by functional area and by university, and percentage of operating revenue by source of revenue and by type of fund. (MJM)



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COMMITTEE OF FINANCE OFFICERS-UNIVERSITIES OF ONTARIO

An Affiliate of the Council of Ontario Universities

Report to the Council of Ontario Universities

**PRELIMINARY BUDGET FORECASTS FOR
PROVINCIALY ASSISTED UNIVERSITIES OF ONTARIO
FOR THE FISCAL YEAR ENDED APRIL 30, 1975**

**Council of Ontario Universities
Conseil des Universités de l'Ontario
130 St. George Street
Suite 8039
Toronto, Ontario M5S 2T4**

October, 1974

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**COUNCIL OF ONTARIO UNIVERSITIES
CONSEIL DES UNIVERSITÉS DE L'ONTARIO**

130 ST. GEORGE STREET, SUITE 8039
TORONTO, ONTARIO M5S 2T4
(416) 920-6865

October 25th, 1974.

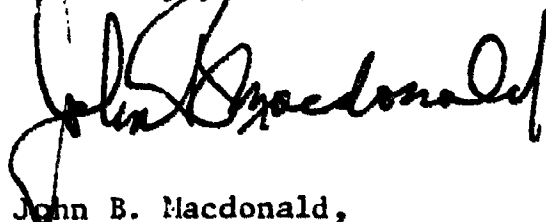
The Honourable J.A.C. Auld,
Minister of Colleges and Universities,
6th Floor,
Mowat Block,
Queen's Park,
Toronto, Ontario.

Dear Mr. Minister:

I am pleased to enclose, on behalf of the Council of Ontario Universities, a report showing the preliminary budget forecasts for the provincially assisted universities of Ontario for the fiscal year ending April 30th, 1975.

The Council hopes that this information will prove useful to you.

Sincerely yours,



John B. Macdonald,
Executive Director.

JBM:jlw
Encl.

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REPORT OF
THE COMMITTEE OF FINANCE OFFICERS - UNIVERSITIES OF ONTARIO
TO THE COUNCIL OF ONTARIO UNIVERSITIES

PRELIMINARY BUDGET FORECASTS FOR PROVINCIALY ASSISTED
UNIVERSITIES OF ONTARIO FOR THE FISCAL YEAR
ENDED APRIL 30, 1975

The summary data and statistical schedules contained in this report have been compiled from the individual submissions of each of the provincially assisted universities. The submissions show details of the university operating revenue and the operating expenses by function and object of expense.

The guidelines and definitions used to produce reasonable uniformity are identical to those used for the submission of "actual" results of the 1973-74 fiscal year, modified only to condense the number of objects of expense reported upon.

Attention is directed to the General Caveat included in this Report and in particular to the statement that the data reflect preliminary allocations only.

Data for Algoma were not received in time for inclusion in this report.

The Committee is continuing its study of the questions relating to budget forecast reporting and welcomes comments and suggestions.

Chairman - Committee on Financial
Reporting - Committee
of Finance Officers -
Universities of Ontario

Chairman - Committee of Finance
Officers - Universities
Of Ontario

GENERAL CAVEAT

The data contained in this report reflect budget forecasts prepared prior to the commencement of the 1974-75 fiscal year. The report must therefore be considered as containing preliminary allocations only which may be subject to change as the fiscal year progresses. In particular, these allocations do not recognize the effects of the continuing high rate of inflation.

In view of the fact that universities are now financed on a slip-year basis, care should be taken not to relate 1974-75 projected enrolment statistics shown on Table 2 to the projected formula grants for 1974-75.

In addition to the foregoing there remain differences among the universities in organization, physical environment, management philosophy, budgetary and accounting procedures which render certain of the summary data of revenue and expenses subject to interpretation or clarification.

TABLE 1
OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: TOTAL ALL UNIVERSITIES

OBJECT OF EXPENSE	FUNCTIONAL AREA		INSTRUCTION AND RESEARCH				STUDENT SERVICES				PHYSICAL PLANT		TOTAL (10)
			ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB- TOTAL (3)		LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PLANT (8)	OTHER (9)	
1. SALARIES AND WAGES (I) ACADEMIC RANKS (II) OTHER INSTRUCTION AND RESEARCH (III) OTHER SALARIES AND WAGES			208013 23731 48916	20039 822 7249	228052 24553 56165		0 0 25954	0 0 12082	0 0 11146	0 0 25559	0 0 39741	0 0 4663	228052 24553 175310
TOTAL SALARIES AND WAGES			280660	28110	308770		25954	12082	11146	25559	39741	4663	427915
2. FRINGE BENEFITS			25703	3530	29233		2490	1144	942	2699	4252	370	41130
TOTAL SALARIES AND BENEFITS			306363	31640	338003		28444	13226	12088	28258	43993	5033	469045
3. BOOKS AND PERIODICALS			0	0	0		13059	0	0	0	0	0	13059
4. UTILITIES AND TAXES			0	0	0		0	0	0	0	20421	6319	26740
5. SCHOLARSHIPS, BURSARIES, ETC.			0	0	0		0	0	3420	0	0	0	3420
6. OTHER EXPENSES			33840	3576	37416		2569	12093	3269	6167	16194	12106	89814
7. INTERNAL COST ALLOCATIONS			21	-89	-68		3	-561	-25	-407	-3527	455	-4130
TOTAL			340224	35127	375351		44115	24758	18752	34018	77081	23913	597588

COMPUTING COSTS: ACADEMIC 16538
NON-ACADEMIC 8220

TOTAL 24758

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

TABLE 2

UNIVERSITY: TOTAL ALL UNIVERSITIES

SOURCE OF REVENUE	TYPE OF FUND:	OPERATING
1. GOVERNMENT GRANTS (1) PROVINCIAL: (A) FORMULA (B) PRIN. & INTEREST REPAYMENTS (C) OTHER		430342 0 30835
TOTAL PROVINCIAL GRANTS		461177
(11) FEDERAL		464
(111) OTHER		2036
2. FEES (A) TUITION (B) OTHER		95616 4667
3. LONG TERM DEBT (A) PROVINCIAL (B) OTHER		0 0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS		2430
5. OTHER		22499
TOTAL REVENUE		588884
TOTAL EXPENSES (FORWARDED FROM P1)		597988
EXCESS OF REVENUE OVER EXPENSES		-9099

PER UAK-1	(relates to 1975-76 financing and cannot be related to formula grants on this table.)	NUMBER ELIGIBLE STU'S
UNDERGRADUATE	- FULL-TIME FTE - PART-TIME FTE	115175.5 26547.6
GRADUATE	- FULL-TIME FTE - PART-TIME FTE	13002.0 6336.1
TOTAL		157154.2

272040.6

UNIVERSITIES OF ONTARIO
BUDGET FORECAST REPORTING
1974-75

GENERAL

The reporting format of the budget forecast for 1974-75 is confined to the revenue and expenses of the Operating fund. The criteria for the placement of a particular revenue or expense within the Operating fund is the same as that used within the financial records and/or financial statement of the university and should conform to the placement used in reporting upon the 'Actual' revenue and expenses for 1973-74.

Supplementary reporting is not required for the budget forecast and, therefore, the additional forms have not been provided. If you wish to comment on a "material" extraordinary or non-recurring item, this may be done on an attached schedule showing the necessary details, identifying the object of expense and the functional area.

GUIDELINES

The Guidelines and Definitions issued for the 1973-74 'Actual' reporting are to be applied in compiling the 1974-75 budget forecast report. You will note that certain objects of expense have been combined and a cross-reference table is set out on the attached sheet for clarification.

UNIVERSITY OF CALIFORNIA, BERKELEY
FISCAL YEAR 1968-69

UNIVERSITY OF CALIFORNIA, BERKELEY
FISCAL YEAR 1968-69

INDEX OF EXPENSE	FUND NUMBER														
	0000	0001	0002	0003	0004	0005	0006	0007	0008	0009	0010	0011	0012	0013	0014
1. SALARIES AND WAGES															
1111 ACADEMIC SALARIES	1111	1112	1113	1114	1115	1116	1117	1118	1119	1120	1121	1122	1123	1124	1125
1112 OTHER INSTRUCTORS AND RESEARCH	1126	1127	1128	1129	1130	1131	1132	1133	1134	1135	1136	1137	1138	1139	1140
1113 OTHER SALARIES AND WAGES	1141	1142	1143	1144	1145	1146	1147	1148	1149	1150	1151	1152	1153	1154	1155
TOTAL SALARIES AND WAGES	1156	1157	1158	1159	1160	1161	1162	1163	1164	1165	1166	1167	1168	1169	1170
2. FUND BENEFITS	1171	1172	1173	1174	1175	1176	1177	1178	1179	1180	1181	1182	1183	1184	1185
TOTAL SALARIES AND BENEFITS	1186	1187	1188	1189	1190	1191	1192	1193	1194	1195	1196	1197	1198	1199	1200
3. RECURRING EXPENSES	1201	1202	1203	1204	1205	1206	1207	1208	1209	1210	1211	1212	1213	1214	1215
31 UTILITIES AND RENTS	1216	1217	1218	1219	1220	1221	1222	1223	1224	1225	1226	1227	1228	1229	1230
32 SUPPLIES AND MATERIALS	1231	1232	1233	1234	1235	1236	1237	1238	1239	1240	1241	1242	1243	1244	1245
33 OTHER EXPENSES	1246	1247	1248	1249	1250	1251	1252	1253	1254	1255	1256	1257	1258	1259	1260
34 EXPENSES NOT ALLOCATED	1261	1262	1263	1264	1265	1266	1267	1268	1269	1270	1271	1272	1273	1274	1275
TOTAL	1276	1277	1278	1279	1280	1281	1282	1283	1284	1285	1286	1287	1288	1289	1290

Notes: 1. When making comparisons among universities, please refer to the General Fund and Committee Report.

2. Percentages may not total exactly 100.0 due to rounding.

SPECIALLY-DESIGNED UNIVERSITIES OF CANADA
 PERCENTAGE OF OPERATING EXPENSES BY FUNCTIONAL AREA BY UNIVERSITY
 BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975

SCHEDULE 1B
 OPERATING EXPENSE ANALYSIS

FUNCTIONAL AREA UNIVERSITY	INSTRUCTION AND RESEARCH		LIBRARY ACADEMIC CLIPPING	ACADEMIC SUP- PLIES	ACADEMIC STUDENT SERVICES	ADMIN.	PHYSICAL PLANT	OTHER	TOTAL
	ALL EXCLUDING MEDICINE	SUM- TOTAL							
BROCK	60.5	60.9	6.4	3.4	71.6	7.8	15.5	2.9	100.0
CARLETON	62.2	62.2	9.0	4.8	74.0	6.0	11.6	3.0	100.0
GUELPH EXCL. OMAF	60.4	60.4	6.4	2.4	65.7	4.6	17.2	3.0	100.0
GUELPH INCL. OMAF	61.9	61.9	5.0	2.5	65.4	5.7	18.3	2.5	100.0
LAKEHEAD	60.9	60.9	7.0	2.0	69.9	7.9	14.9	2.5	100.0
LAURENTIAN	61.9	61.9	8.5	1.7	72.0	7.8	11.7	3.0	100.0
ALGOMA (LAURENTIAN)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NIPISSING (LAURENTIAN)	62.9	62.9	5.0	0.0	67.5	19.8	7.9	0.0	100.0
HEARST (LAURENTIAN)	65.9	65.9	10.3	0.0	76.2	13.1	10.5	0.2	100.0
MCMASTER	51.4	62.6	7.6	1.5	72.1	6.6	14.5	2.3	100.0
OTTAWA	55.2	64.0	7.4	1.3	72.6	5.1	14.8	1.8	100.0
QUEEN'S	56.4	66.5	7.0	2.7	76.2	5.1	11.0	3.3	100.0
TORONTO	50.7	62.8	7.3	3.0	73.9	4.3	11.9	6.7	100.0
SCARBOROUGH (TORONTO)	54.7	54.7	5.9	1.1	61.7	10.2	17.8	8.5	100.0
ERINDALE (TORONTO)	53.9	53.9	5.9	1.7	61.5	11.6	18.5	7.2	100.0
TRENT	54.4	59.4	8.3	0.5	68.7	6.0	13.9	4.8	100.0
WATERLOO	59.4	59.4	6.4	6.4	72.4	6.2	12.1	3.0	100.0
WESTERN	56.5	66.2	7.6	2.4	72.5	4.6	9.2	3.8	100.0
MILFRIC LAURIER	57.0	57.0	9.6	1.7	68.3	10.5	11.3	3.7	100.0
WINNIPESK	60.4	60.4	4.6	1.4	71.4	5.8	15.0	3.7	100.0
YORK	65.2	65.2	7.6	1.7	74.5	4.7	11.6	4.7	100.0
TOTAL ALL UNIVERSITIES	56.7	62.6	7.4	2.8	72.4	5.7	12.9	4.0	100.0

Notes: 1. When making comparisons among universities, please refer to the General Caveat and Committee Report.

2. Percentages may not total exactly 100.0 due to rounding.

* This figure reflects the percentage of total operating funds expended on Instruction and Research in Medicine. The average of the five universities with medical schools is 10.8%.

On the basis of the information received from the various sources, the following table has been prepared showing the estimated expenditures for the fiscal year 1964-65.

SOURCE OF REVENUE	ESTIMATED EXPENDITURES											
	1963-64	1964-65	1965-66	1966-67	1967-68	1968-69	1969-70	1970-71	1971-72	1972-73	1973-74	TOTAL
1. GOVERNMENT GRANTS												
(a) PROVINCIAL												
(b) FEDERAL												
(c) INTEREST REVENUES												
(d) OTHER												
TOTAL PROVINCIAL GRANTS												
(e) FEDERAL												
(f) OTHER												
2. FEES												
(a) TUITION												
(b) OTHER												
3. LONG TERM DEBT												
(a) PROVINCIAL												
(b) OTHER												
4. GIFTS, ENDOWMENTS, & NON-GRV. GRANTS												
5. OTHER												
TOTAL												

Notes: 1. When making comparisons among universities, please refer to the General Council and Committee report.
2. Percentages may not total exactly 100.0 due to rounding.

Actual
1973-74

Object of Expense

1. Salaries and Wages
 - (i) Academic ranks
 - (ii) Other instruction and research
 - (iii) Other salaries and wages
2. Fringe benefits
3. Books and periodicals
4. Furniture and equipment
 - (a) Purchase
 - (b) Rental
5. Operational supplies and expenses
6. Cost of goods sold
9. Renovations and alterations
10. External contracted services
12. Principal and interest repayments
13. Land and site services
14. Buildings
15. Miscellaneous
7. Utilities
8. Taxes
11. Scholarships, bursaries, etc.
16. Internal cost allocation

Budget Forecast
1974-75

Object of Expense

1. Salaries and Wages
 - (i) Academic ranks
 - (ii) Other instruction and research
 - (iii) Other salaries and wages
2. Fringe benefits
3. Books and periodicals
6. Other expenses
4. Utilities and taxes
5. Scholarships, bursaries, etc.
7. Internal cost allocation

....

Budget forecast objects of expense were selected as follows:

1. Salaries and Wages
2. Fringe benefits - represent major costs of a relatively fixed nature
3. Books and periodicals
4. Utilities and taxes
5. Scholarships, bursaries, etc. - significant area of expenses
6. Other expenses - budgets for the objects included are of a more fluid nature and various units of university organization have discretionary powers over the allocation and re-allocation of the expense within the total budget framework.
7. Internal cost allocation - retained to allow for display of chargeouts or transfers, to arrive at net operating fund cost.

"UNALLOCATED" OR "RESERVE FOR SHORTFALL"

Included in the budget forecast may be amounts designated as Reserves for enrolment shortfall and/or contingencies or amounts which, at the date of reporting, have not been specifically allocated. The following treatment is recommended for such values -

- (1) Include the amount in the expense reporting (using method (2) or (3) below) - do NOT apply as a reduction of revenue.

...

(2) Include in object of expense #6 "Other expenses" with a distribution into the "appropriate" functional column. Any distribution to a function may, of course, be completely arbitrary at the date of reporting, however it may be that the unallocated amounts are situated within a functional area, if so this should be reflected in the distribution. Amounts not distributed to specific functional areas should be included in the "Other" column.

OR (3) Distribute such amounts over the objects of expense to reflect the approximate future allocation, if and when the values are released for allocation.

SUBMISSION

Submission of the report for the fiscal year 1974-75 is required by August 1st 1974, and one copy should be forwarded to:

Council of Ontario Universities,
130 St. George Street,
Suite 8039,
Toronto, Ontario.
M5S 2T4

(Do Not send a separate copy to the Ministry of Colleges and Universities at this time).

FINANCIAL REPORTING OF THE TOTAL REVENUE AND EXPENSES

OF THE UNIVERSITIES OF ONTARIO

FOR THE

COUNCIL OF ONTARIO UNIVERSITIES AND THE MINISTRY OF COLLEGES AND UNIVERSITIES

FOR THE FISCAL YEAR ENDED APRIL 30TH 1974

GENERAL

The reporting format includes the display of the revenue and expenses of all "funds" of the universities as well as the detail by "functional areas" within the operating expenses. The normal criteria for placement of a particular revenue or expense within a "fund" on the report form is the same as that used within the financial records and/or the financial statement of the university. For example, investment income or Canada Council grants for library books may be shown in 'trust' funds in one university or in capital funds in another university. On the reporting form follow the same identification. However, where a definition specifically requires the placing of items, these should be shown under the appropriate heading regardless of the practice at the university, for example Health Services and Athletics are to be shown under "Student Services" even though they may be carried as Ancillary Enterprises by the university.

It is important to note that the "operating expenses" and "total expenses" of the university should include within the objects ALL expenses, even though the expenses may have been charged to reserves or appropriations on the financial records or financial statements of the university. Transfers should not be made from reserves or appropriations to revenue, as this would result in the reporting of the same revenue upon more than one occasion and, similarly, transfers to reserves and appropriations should NOT be shown as expenses. For further reference see the paragraph on "Reconciliation" on page 19.

Separate provision has not been made for showing cost recoveries from external sources because to require this method of reporting could lead to distortion of both revenue and expense under certain circumstances. It is recommended that the items should be handled using one of two methods, viz. -

- (1) Show expenses at gross and take "recovery" into revenue.
- (2) Show expenses at 'net' i.e. recovery would not show on the reporting form at all.

Examples of the above would be -

- (1) Computer service sales to outside organizations.
- (2) Sale of central services (e.g. power, heat, etc.) to external institutions.

The criteria for using either (1) or (2) above would be the true and/or comparable reflection of the results, e.g. the costs of the computer centre are primarily for educational purposes and the recovery as revenue is an assist to the university financing. Conversely the sale of power, heat, etc. may depict an overbuilt/over-cost situation which if included at gross would distort the ratio of the expense in the operational area.

Pages A4, A5 and A6 of the reporting forms have been provided to display the "material" items contained within three specific objects of expense. In addition to the foregoing details, you are asked to comment on all "material" extraordinary or non-recurring items included in the functional and/or fund areas. This reporting can be done on an attached supplementary schedule showing the necessary details, identifying the object of expense, the functional or fund area and reconciling the total to the amount shown on the report. As has been stated previously, one of the objects of this reporting is to achieve a true measure of comparability and only by full identification can the extraordinary or non-recurring items be given their

.... /3

true consideration.

Submission of the report for the fiscal period ending April 30th 1974 is required by August 1st 1974 on the following basis:

One copy to: Council of Ontario Universities,
130 St. George Street,
Suite 8039,
Toronto, Ontario.
M5S 2T4

One copy to: Ministry of Colleges and Universities,
Mowat Block,
Queen's Park,
Toronto, Ontario.
Attn: Mr. Benson A. Wilson

Separate reporting forms will be used for the submission of 1974-75 budget information and the submission is required to cover "operating" revenue and expenses only. The Guidelines and Definitions attached hereto will also apply to the budget submissions, however reference should be made to the notes accompanying the budget forms for clarification in the combining of certain objects of expense for the budget reporting.

GUIDELINES AND DEFINITIONS

A. OPERATING EXPENSES - FUNCTIONAL AREAS (Page A1 of the financial reporting forms)

1. Instruction and Research - all direct costs of faculties, academic departments, graduate school, summer school, credit extension, deans and departmental offices and other academic functions and expenses attributable to the area of Instruction and Research.

Note: Costs attributable to the Faculty of Medicine are to be shown in the designated column at the net cost to the university, i.e. recoveries from the Ontario Hospital Commission will be deducted before expenses are entered on the report and will not show as a lump sum offset or as revenue. The expenses of all other areas of Instruction and Research including Health Sciences other than the Faculty of Medicine will be shown in the designated column and a sub-total of Instruction and Research entered in the third column of the report.

2. Library - the institution's main library, branch, faculty or departmental libraries, all purchases of books and periodicals from Operating Expenses should be shown under this functional heading.
3. Computing - costs of all campus computing and electronic data processing installations charged to operating expenses, including the Computing Centre and installations in faculties, schools, departments and other functional areas. If an institution employs a chargeout system of computing costs to users, the expenses should be drawn together and reported under this column. Having drawn together under this function the total costs of computing and EDP installations, an allocation is required

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of the total operating expenses between "Academic" (Instruction and Research and Library) and "Non-academic". The allocation should be reported in the space provided at the bottom of the Financial Reporting form for Operating Expenses. Note: The total of the operating function must be distributed as indicated in order that the breakdown may be included in the summary reporting.

There may be allocations to other Funds of part of the total computer costs and the Object of Expense "Internal Cost Allocation" should be used for the purpose of recording these transfers. This will apply, for example, to charges made to Sponsored Research funds and by making the transfers the function will show the net charge to operating which is then to be allocated.

At the present time the study of computer chargeout systems and cost allocations is still proceeding and further definitions relating to the allocation of computing costs will be forthcoming for future reporting.

4. Student Services - costs of services provided to students by the university in addition to direct teaching, research and administrative services and will include Health Services, Counselling, Athletics, Dean of Men or Women, Placement Services, Student Housing Services, Grants to Student Organizations, Student Programme Costs, e.g. Cultural, Music, Drama, Student Centre costs, Co-ordination. These services may be provided out of general university revenue or wholly or in part by a specific charge included in the incidental fee structure.

Do not include Student Activity Fees collected and turned over to

.... /6

Student Councils or Federations where the university is acting in an agency capacity. If any of the foregoing items are carried as Ancillary Enterprises on the statements of the university, the revenue and expenses should be transferred to this functional area for purposes of this report.

5. Administration - costs of the Offices of the President and Vice-Presidents, the Registrar, Research Administration, Board of Governors and Secretariat, Finance and Accounting, Personnel and Purchasing, Institutional Research, Senate Office, etc.
6. Physical Plant - costs of physical facilities, including planning and physical operations, university engineers, maintenance, security and protective services, and all utilities charged to operating expenses. (Please note definition for Utilities on Page 9). If a chargeout system is employed, the expenses should be drawn together and reported under this function, particularly as this relates to renovations and alterations (please see definition of Renovations and Alterations object of expense on Page 9).
7. Other - all other expenses including the Development Office, Alumni Office, Public Relations, Legal, Audit, Convocations and Ceremonies, Insurance, etc.

Please note - The revenue and expenses for non-credit programmes are to be shown under "Other" Funds and not in the Operating Expenses totals.

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B. OBJECTS OF EXPENSES - (Pages A1 and A2 of the financial reporting forms).

1. Salaries and Wages

(i) Academic Ranks - Salaries paid to academic staff from Lecturers to Deans inclusive in faculties, academic departments, summer schools, credit extension courses and other academic functions. Include here all salaries paid to full-time or part-time staff with academic rank, including all payments for leave of absence or sabbatical.

(ii) Other Instruction and Research - include all payments to instructors, tutors, markers, demonstrators, teaching assistants, student research assistants, invigilators, clinical assistants, post-doctoral fellows and other non-ranked (below the rank of lecturer) staff engaged in instruction and research.

Note: Salaries paid from Sponsored Research funds are to be shown under that Fund column and in the sub-object of expense, i.e. 1(i) or 1(ii), according to the rank and/or classification of the recipient.

(iii) Other Salaries and Wages - include all salaries, wages and payments to non-instructional staff (support staff) including technicians, research assistants other than registered students, clerical and secretarial, administrative, physical plant personnel, etc.

Note: All salaries for functions other than instruction and research are to be included in this object even though an individual may hold the equivalent of an academic rank, for example, certain professional librarians or Computing Centre personnel.

2. Fringe Benefits - the institution's contributions with respect to salaries included in items 1 and 2 for pensions, group life insurance, salary continuance insurance and other costs of a benefit programme along with costs of Workmen's Compensation, free tuition and Unemployment Insurance but excluding memberships or other perquisites of employment.
3. Books and Periodicals - all purchases of books, periodicals, microfilms, microfiche and other reference materials, including costs of bookbinding, with respect to the institution's main library, branch and faculty or departmental libraries and departments. In the reporting of Operating Expenses the acquisition of books and periodicals should all show under the functional area of library.
4. Furniture and Equipment - under the appropriate sub-heading of "Purchase" or "Rental", include here all expenses for furniture and equipment, including laboratory equipment, administrative equipment and furnishings, copying and duplicating equipment, computing equipment, maintenance equipment and all items which are normally classified as fixed asset or the cost of which will benefit the area for more than one fiscal year even if the cost is not capitalized in the records of the university.
5. Operational Supplies and Expenses - include in this object all expenses for supplies which will normally be consumed within the fiscal year, including postage, reproducing, publications, long distance telephone charges, repair materials, maintenance supplies, etc.
6. Cost of Goods Sold - to be used in circumstances of revenue producing activities where inventory method of accounting is normally used, e.g.

Bookstore, Food Services, etc. This object is to include the laid down cost of goods purchased for resale only and the remaining costs of operating the service, i.e. salaries, supplies, etc., are to be shown in their respective objects. Where a service is externally contracted, the total cost of the contract should be included in the object "External Contracted Services". Your attention is drawn to Page 10 Item 10 particularly as this relates to the contracting of services under ancillary enterprises.

7. Utilities - expenses for fuel, electricity, water, gas, telephone equipment and rental costs. Note that under Operating Expenses the cost of utilities is to be included in total under the functional area Physical Plant.

8. Taxes - include here all property taxes for which there are compensatory grants as well as all other payments for municipal services out of operating funds. Do not include taxes paid in relation to space rental but include with other costs of space rental under Miscellaneous.

Note: Compensatory grants paid by the Province in lieu of municipal taxes are to be shown in "Other" functional area of Operating Expenses. Payments for municipal services (e.g. garbage disposal, fire protection) out of operating funds are to be shown in the functional column "Physical Plant".

9. Renovations and Alterations - include expenses for renovations and alterations to existing university space but exclude expenses of maintenance, repair or refurbishing. This object is intended to include all expenses of renovations and alterations whether internally performed or

externally contracted.

If externally contracted include in this object and do NOT include under "External Contracted Services" object. If internally performed, the total costs including labour and material should be brought together in this object.

Note: Repairs and refurbishing are not to be included in this object.

The costs of labour, materials or external contracted services for repairs and refurbishing are to be shown in their own objects.

10. External Contracted Services - include here all expenses for services contracted to external agencies and distributed in the functional and/or fund areas. Examples would be cleaning contracts and security services under physical plant, computing services under computing, food services under ancillary enterprises, etc. It should be noted that where food services are contracted, the contract amount should be shown under this object and not under cost of goods sold or other objects even though the contractor may provide a breakdown. Do NOT include contracts for renovations and alterations which should be shown under the object "Renovations and Alterations".

Please use Page A4 of financial reporting forms to show details of the services contracted, adding to the amount shown in each column of the report.

11. Scholarships, Bursaries, etc. - include here only payments to students. Do not include administrative costs which should be shown within their own object under the Student Services function.

12. Principal and Interest Repayments - include here all principal and interest repayments on university debts. For purposes of this reporting, the OUCAC repayments, both principal and interest, will appear under the Capital Fund column - as will the revenue. Where repayments are made as debt retirement for Ancillary Enterprise assets, show the repayment under the Ancillary Enterprise fund, i.e. do not make an inter-fund allocation to capital even though in the university financial statement the repayment may be made through the capital account.
13. Land and Site Services - include here acquisition costs and land improvements including landscaping, sewers, roads, etc. Also include fees and planning costs relative to the direct expenses.
14. Buildings - include here all expenses which are normally considered part of the construction cost, separating out furniture and equipment and site services from the total contract for inclusion in their specific objects of expenses, where applicable. Include all fees and planning costs relative to the expenses apportioned to this object.
15. Miscellaneous - include here expenses not included in any other object, examples of which would be recruitment, travel, relocation, entertainment, memberships, ceremonials, assistance to student organizations, insurance, legal fees, audit fees, consultants' fees, cost of renting space and land including property taxes paid thereon, etc. Do not include under this object expenses which can be properly identified as belonging to another object, particularly those which fall within the category of operational supplies and expense. Please use Page A5 of the

financial reporting forms to show details by description and amount of the items included in this object.

16. Internal Cost Allocation - this object is intended only for internal transfers of costs between funds. Wherever possible or feasible direct allocation of expenses should be reported in the Funds and this object should not be used for bookkeeping expediency.

Within the Total Operating Expenses all objects should have direct allocation into the functional areas and this object will therefore only represent the net effect of transfers to other "funds" as they affect the functional areas. On page A1 of the reporting forms, i.e. Operating Expenses, the object will cross-add to a total "net" transfer in or out of the operating fund. On page A2 of the reporting forms, i.e. Expenses, the object must cross-add to Nil.

It is the intention that Objects of Expenses, other than internal cost allocations, will add across the form and the total column will indicate the true cost or expense of the university. The internal cost allocation object should therefore not be used for the distribution of identifiable objects and only used where the specific "transfer" is not identifiable, for example, the transfer of a percentage charge to Ancillary Enterprises from Administration.

Please use page A6 of the financial reporting forms to show the description and gross amounts of internal cost allocations, adding to the "net" in each column of the report.

.... /13

C. FUNDS - (Page A2 of the financial reporting forms)

1. Operating - the amounts shown for each object of expense in the operating fund expense column will be transferred from the "total" column on the operating expense report. For the purposes of this report, the operating fund column will include all revenue and expenses which the university considers as "operating".

2. Ancillary Enterprises - are traditionally services provided supplementary to the primary function of Instruction and Research and, although they may be an integral part of university total operations, they should be reported separately in order that their inclusion will not distort the comparability of financial reporting upon instruction and Research and its directly supportive costs. The separation also follows generally accepted practices of university accounting.

Include here all revenue and expenses from "sales producing" non-teaching areas, including Bookstore, Food Services, Residences, parking, University Press - publishing, property rentals, university facility rentals, theatres, etc. Although a "fee" may be charged for residences, parking, etc., these are considered of a "sales producing" or voluntary type revenue and are therefore not to be confused with Student Services. (See definition of Student Services on Page 5 of the Guidelines).

To reflect properly the operations of Ancillary Enterprises the financial reporting of the Enterprises should include all material direct and indirect expenses, including a reasonable apportionment of university administrative and management charges.

Provisions for depreciation, amortization or replacement of assets are

considered as transfers to reserves or appropriations and should not be shown as expenses in the year. The reported costs for Ancillary Enterprises should include only the actual expenses for the year and will include expenses which may have been charged to reserves or appropriations in the financial records of the institutions (see also reference to treatment of reserves and appropriations on Page 1 of the Guidelines).

Expenses of replacement and/or additional furniture and equipment and capital debt repayment borne directly from Ancillary Enterprise revenue are to be shown under this Fund column in their respective objects. The costs of buildings, furniture and equipment, etc., provided to Ancillary Enterprises from Capital Fund revenues, including revenues relating to mortgages and debentures, are to be shown under the Capital Fund column.

3. Sponsored Research Fund - the standard definition as used in the CAUBO reports applies to the revenue and expenses shown in this fund column. Overhead charges by the university will show either in the specific object or, if applied on a percentage or in a calculated fashion, will show in the object "Internal Cost Allocations". As for normal financial statement reporting, the revenue will be reported only to the extent that expenses are incurred and there will therefore not be an excess of revenue over expense for this fund.

4. Other Funds - include in this fund all non-credit revenues and expenses along with any other items that will not classify under the remaining headings. Use the definition of non-credit as for reporting under the Federal-Provincial Fiscal Arrangements Act.
5. Trust and Endowment Funds - the income and expenses will apply to the "Income" from trust and endowments only and capital receipts and investments will not be shown on this report. The revenue and expenses of this fund may in fact be shown on this report as a "source and application" of trust and endowment income.
6. Capital - include all revenue and expenses normally carried in the capital funds in the financial records and financial statements of the university, except where amounts are transferred from other funds for purposes of offsetting capital expenses, e.g. where Ancillary Enterprise debt retirement is carried in the capital funds and capital income reflects the transfer from Ancillary Enterprises, for purposes of this report, the revenue and expense should be excluded from capital and shown as an expense only under the Ancillary Enterprise fund.

See also reference to Capital expenses for Ancillary Enterprises in Item 2, Page 13.

7. Total - a cross total of all revenue items is required along with a cross addition of the total revenue of the university. Total expenses from "current" funds are to be carried forward to page A3 from page A2 and the "excess of revenue over expenses" is to be completed for the Operating, Ancillary Enterprises, Sponsored Research, Other and Sub-total columns. The total expenses for Capital and Trust and Endowment have not been brought forward because the comparison with revenue is not meaningful except as it reflects a source of application of funds and does not relate to the financial statements other than upon the balance sheet.

D. TOTAL REVENUE - (Refer to page A3 of the financial reporting forms)

1. Government Grants - to include all grants from government and government agency sources.

(i) Provincial - home province only.

(a) Formula - include basic grant only. Do not include extra-formula grants such as emerging grants, bilingual grants or municipal tax grants, etc.

(b) Principal and Interest Repayment - refers to repayment on OUCAC debentures or other grants received from the province directly for debt retirement. For purpose of this reporting, both interest and principal are to be shown under the Capital Fund column, as are the expenses.

(c) Other - all other provincial grants including emerging, bilingual, municipal tax, temporary accommodation, O.D.A.F., etc.

(ii) Federal - all grants from the Government of Canada or its agencies, including C.I.D.A., Commonwealth Scholarships, Department of Industry, etc.

(iii) Other - all other government or government agency grants, e.g. municipal, county, foreign, etc.

2. Fees

- (a) Tuition - for credit and non-credit tuition fees only, do not include incidental fees.
- (b) Other - all other fees assessed to students, including Health Services and Athletics (to be shown in the "Operating" column) and residences, including both room and board, etc. (to be shown in the "Ancillary Enterprises" column), but excluding fees collected and turned over to student-controlled and administered areas such as Student Council or Federation. Fees assessed to students will include charges for deferred or instalment payment, late registrations, lockers, etc.

3. Long-Term Debt

- (a) Provincial - include amounts received from OUCAC for which debentures are issued.
- (b) Other - e.g. C.M.H.C., etc.

4. Gifts, Donations and Non-Government Grants - include amounts received from companies, foundations, charitable institutions, associations, etc.

5. Other - include all other revenue such as receipts from sales in Ancillary Enterprises, income from investments, parking fees and fines, use of university facilities, rentals from property purchased from endowed funds, sale of computer services, etc.

Note: The number of full-time equivalent, full-time and part-time undergraduate students and the number of full-time equivalent, full-time and part-time graduate students, along with the number of eligible BIUs for each category, as reported to the Ministry of Colleges and Universities on form UAR1, should be inserted in the space provided at the bottom of the revenue reporting form.

E. RECONCILIATION

The sub-total for excess of revenue over expenses, including the Operating Ancillary Enterprise and Other funds, should be reconciled to the Revenue and Expense statement of the university on a separate report to be attached to the printed forms. It will be necessary in the reconciliation to show appropriations and reserves which have not been shown on the face of the reports, in such a manner that these may easily be cross-referenced to the financial statements of the university. Where a separate statement of surplus or deficit is carried by the university, details of that statement should also be shown under the reconciliation of this report, particularly as this may apply to the adjustment for appropriations and/or reserves through the surplus and/or deficit account.

OBJECT OF EXPENSE	FUNCTIONAL AREA:			INSTRUCTION, AND RESEARCH			LIBRARY (4)	COMPUTING SERVICES (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	EXCL. MEDS. (11)	MEDICAL (12)	SUB-TOTAL (13)										
1. SALARIES AND WAGES	12957	0	12957	0	0	0	0	0	0	0	0	0	12957
(I) ACADEMIC WAGES	1635	0	1635	0	0	0	0	0	0	0	0	0	1635
(II) OTHER INSTRUCTION AND RESEARCH	2786	0	2786	1664	742	640	1664	742	640	1784	1649	202	5267
(III) OTHER SALARIES AND WAGES													
TOTAL SALARIES AND WAGES	17378	0	17378	1664	742	640	1664	742	640	1784	1649	202	23859
2. FRINGE BENEFITS	1663	0	1663	176	80	58	176	80	58	178	182	22	2359
TOTAL SALARIES AND BENEFITS	19041	0	19041	1840	822	698	1840	822	698	1962	1831	224	26218
3. BOOKS AND PERIODICALS	0	0	0	557	0	0	557	0	0	0	0	0	997
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	0	0	0	1325	412	1737
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0	0	0	0
6. OTHER EXPENSES	1769	0	1769	175	645	353	175	645	353	296	908	351	4497
7. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	20810	0	20810	3012	1467	1051	3012	1467	1051	2258	3664	987	33449
				COMPUTING COSTS:			ACADEMIC		932				
							NON-ACADEMIC		535				
				TOTAL					1467				

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: CARLETON

SOURCE OF REVENUE	TYPE OF FUND:	OPERATING
1. GOVERNMENT GRANTS		
(I) PROVINCIAL:		
(A) FORMULA		23746
(B) PRIN. & INTEREST REPAYMENTS		0
(C) OTHER		1752
TOTAL PROVINCIAL GRANTS		25498
(II) FEDERAL		0
(III) OTHER		0
2. FEES (A) TUITION		6328
(B) OTHER		520
3. LONG TERM DEBT (A) PROVINCIAL		0
(B) OTHER		0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS		4
5. OTHER		477
TOTAL REVENUE		32827
TOTAL EXPENSES (FORWARDED FROM F1)		33449
EXCESS OF REVENUE OVER EXPENSES		-622
PER UAR-1		
UNDERGRADUATE - FULL-TIME FTE		7502.0
- PART-TIME FTE		2246.7
GRADUATE - FULL-TIME FTE		716.0
- PART-TIME FTE		153.6
TOTAL		10672.3
NUMBER ELIGIBLE BIU'S		15384.2

LAIVESTIV: GUELPH EXCL. 1.02F

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH		SUB-TOTAL	LIBRARY	COMPUTING SERVICES	TOTAL	ADMI.	PHYSICAL PLANT	TOTAL
	EXCL. MELS.	ALL							
OBJECT OF EXPENSE	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. SALARIES AND WAGES									
(I) ACADEMIC RANKS	12982	0	12982	0	0	0	0	0	12982
(II) OTHER INSTRUCTION AND RESEARCH	1301	0	1301	0	0	0	0	0	1301
(III) OTHER SALARIES AND WAGES	3812	0	3812	1327	1022	1061	1214	3750	12445
TOTAL SALARIES AND WAGES	18175	0	18175	1327	1022	1061	1214	3750	26808
2. FRINGE BENEFITS	1771	0	1771	138	106	91	129	398	2658
TOTAL SALARIES AND BENEFITS	19946	0	19946	1465	1128	1152	1347	4148	29466
3. BOOKS AND PERIODICALS	0	0	0	716	0	0	0	0	716
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	1901	2342
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	115	0	0	115
6. OTHER EXPENSES	2767	0	2767	236	694	146	412	1319	5972
7. INTERNAL COST ALLOCATIONS	0	0	0	0	-75	0	-32	-903	-1010
TOTAL	22713	0	22713	2417	1747	1415	1727	6465	37601
COMPUTING COSTS:									
ACADEMIC					1096				
NON-ACADEMIC					651				
TOTAL					1747				1747

UNIVERSITY: WELPH LAC. LVA
 SUBJECT: FINANCIAL
 REPORT: FINANCIAL STATEMENT
 DATE: 10/1/80

UNIVERSITY: WELPH LAC. LVA

TYPE OF FUND:

SOURCE OF REVENUE

OPERATING

1. GOVERNMENT GRANTS
 (II) PROVINCIAL:
 (A) FORMULA
 (B) PRIN. & INTEREST REPAYMENTS
 (C) OTHER

28316
 0
 441

TOTAL PROVINCIAL GRANTS

20759

(III) FEDERAL

0

(IIII) OTHER

0

2. FEES (A) TUITION
 (B) OTHER

5646
 252

3. LONG TERM DEBT (A) PROVINCIAL
 (B) OTHER

0
 0

4. GIFTS, DONATIONS, & NON-GOVT. GRANTS

0

5. OTHER

1335

TOTAL REVENUE

20106

TOTAL EXPENSES (FORWARDED FROM #1)

37601

EXCESS OF REVENUE OVER EXPENSES

-1415

PER LAR-1

NUMBER ELIGIBLE PIU'S

UNDERGRADUATE - FULL-TIME FTE
 - PART-TIME FTE

5502.5
 267.5

15458.5
 252.2

GRADUATE

- FULL-TIME FTE
 - PART-TIME FTE

500.0
 25.0

2228.3
 148.6

TOTAL

5005.0

18067.6

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1970
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: LAKEHEAD

OBJECT OF EXPENSE	FUNCTIONAL AREA:					STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	INSTRUCTION AND RESEARCH ALL EXCL. MEDIC. (11)	MEDICINE (12)	SUM- TOTAL (13)	LIBRARY (4)	COMPUTING (5)					
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	4529	0	4529	0	0	0	0	0	0	4529
(II) OTHER INSTRUCTION AND RESEARCH	174	0	174	0	0	0	0	0	0	174
(III) OTHER SALARIES AND WAGES	830	0	830	466	245	201	687	893	27	3389
TOTAL SALARIES AND WAGES	5533	0	5533	466	245	201	687	893	27	8092
2. FRINGE BENEFITS	461	0	461	38	22	12	95	73	1	702
TOTAL SALARIES AND BENEFITS	5994	0	5994	504	307	213	782	966	28	8794
3. BOOKS AND PERIODICALS	0	0	0	265	0	0	0	0	0	265
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	604	118	722
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
6. OTHER EXPENSES	1118	0	1118	28	155	106	135	246	142	1930
7. INTERNAL COST ALLOCATIONS	-9	0	-9	0	0	6	9	-82	0	-76
TOTAL	7103	0	7103	617	462	325	926	1734	288	11655
COMPUTING COSTS:				ACADEMIC	231					
				NON-ACADEMIC	231					
TOTAL					462					

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
 BUDGET FISCAL YEAR ENDING APRIL 30, 1975
 (\$ IN THOUSANDS OF DOLLARS)

UNIVERSITY: QUELPH INCL. CAMP

OBJECT OF EXPENSE	FUNCTIONAL AREA:					STUDENT SERVICES (16)	ADMIN. (17)	PHYSICAL PLANT (18)	OTHER (19)	TOTAL (110)
	INSTRUCTION AND RESEARCH ALL EXCL. NEEDS (11)	MEDICINE (12)	SUB- TOTAL (13)	LIBRARY (INCLUDING (14)	(15)					
1. SALARIES AND WAGES	15622	0	15622	0	0	0	0	0	0	15622
(I) ACADEMIC RANKS	1647	0	1647	0	0	0	0	0	0	1647
(II) OTHER INSTRUCTION AND RESEARCH	6259	0	6259	1327	1073	1061	1902	4931	255	16808
(III) OTHER SALARIES AND WAGES										
TOTAL SALARIES AND WAGES	23528	0	23528	1327	1073	1061	1902	4931	255	34077
2. FRINGE BENEFITS	2285	0	2285	138	111	91	201	523	25	3374
TOTAL SALARIES AND BENEFITS	25813	0	25813	1465	1184	1152	2103	5454	280	37451
3. BOOKS AND PERIODICALS	0	0	0	716	0	0	0	0	0	716
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	2500	441	2941
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	115	0	0	0	115
6. OTHER EXPENSES	3915	0	3915	236	729	148	689	1734	396	7847
7. INTERNAL COST ALLOCATIONS	0	0	0	0	-75	0	-77	-903	0	-1055
TOTAL	29728	0	29728	2417	1838	1415	2715	8725	1117	48015
COMPUTING COSTS:										
				ACADEMIC	1187					
				NON-ACADEMIC	651					
				TOTAL	1838					

UNIVERSITY: LAKEHEAD
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

SOURCE OF REVENUE	TYPE OF FUND:	OPERATING	NUMBER ELIGIBLE BIU'S
1. GOVERNMENT GRANTS			
(I) PROVINCIAL:			
(A) FORMULA		7127	
(B) PRIN. & INTEREST REPAYMENTS		0	
(C) OTHER		1486	
TOTAL PROVINCIAL GRANTS		8613	
(II) FEDERAL		57	
(III) OTHER		0	
2. FEES (A) TUITION		1675	
(B) OTHER		27	
3. LONG TERM DEBT (A) PROVINCIAL		0	
(B) OTHER		0	
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS		0	
5. OTHER		287	
TOTAL REVENUE		10859	
TOTAL EXPENSES (FORWARDED FROM P1)		11655	
EXCESS OF REVENUE OVER EXPENSES		-796	
PER UAR-1			
UNDERGRADUATE - FULL-TIME FTE		2344.0	3386.0
- PART-TIME FTE		840.0	952.0
GRADUATE - FULL-TIME FTE		88.0	271.0
- PART-TIME FTE		15.0	43.0
TOTAL		3267.0	4652.0

UNIVERSITY: QUELPH INCL. CNAP
OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

SOURCE OF REVENUE	TYPE OF FUND:	OPERATING
1. GOVERNMENT GRANTS		
(I) PROVINCIAL:		
(A) FORMULA		28316
(B) PRIN. & INTEREST REPAYMENTS		0
(C) OTHER		1671
TOTAL PROVINCIAL GRANTS		36989
(II) FEDERAL		0
(III) OTHER		0
2. FEES (A) TUITION		5840
(B) OTHER		252
3. LONG TERM DEBT (A) PROVINCIAL		0
(B) OTHER		0
4. GIFTS, DONATIONS, & ACA-GCUT. GRANTS		0
5. OTHER		1547
TOTAL REVENUE		46628
TOTAL EXPENSES (FORWARDED FROM P1)		48015
EXCESS OF REVENUE OVER EXPENSES		-1387
PER UAR-1		
UNDERGRADUATE - FULL-TIME FTE		6062.5
- PART-TIME FTE		352.2
GRADUATE - FULL-TIME FTE		500.0
- PART-TIME FTE		35.0
TOTAL		9665.0
NUMBER ELIGIBLE RIU'S		15458.5
		352.2
		2128.3
		148.6
		18007.6

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

PAGE 11

UNIVERSITY: LAURENTIAN

OBJECT OF EXPENSE	FUNCTIONAL AREA:					ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	INSTRUCTION AND RESEARCH- ALL (1)	MEDICINE (2)	SUB- TOTAL (3)	LIBRARY (COMPUTING SERVICES (4) (5)	STUDENT SERVICES (6)				
1. SALARIES AND WAGES	4457	0	4457	0	0	0	0	0	4457
(I) ACADEMIC RANKS	187	0	187	0	0	0	0	0	187
(II) OTHER INSTRUCTION AND RESEARCH	503	0	503	451	237	630	519	57	2667
(III) OTHER SALARIES AND WAGES									
TOTAL SALARIES AND WAGES	5227	0	5227	451	237	630	519	57	7311
2. FRINGE BENEFITS	423	0	423	29	15	45	50	4	578
TOTAL SALARIES AND BENEFITS	5650	0	5650	480	252	675	569	61	7889
3. BOOKS AND PERIODICALS	0	0	0	318	0	0	0	0	318
4. UTILITIES AND TAXES	0	0	0	0	0	0	318	100	418
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0
6. OTHER EXPENSES	502	0	502	45	116	100	327	142	1364
7. INTERNAL COST ALLOCATIONS	30	0	30	3	3	6	-43	0	0
TOTAL	6182	0	6182	646	371	781	1171	303	9989
COMPUTING COSTS:				ACADEMIC NON-ACADEMIC					
				167 168					
TOTAL				335					335

UNIVERSITY: LAURENTIAN

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

SOURCE OF REVENUE	TYPE OF FUND:	OPERATING	NUMBER ELIGIBLE STUDENTS
1. GOVERNMENT GRANTS			
(I) PROVINCIAL:			
(A) FORMULA		5586	
(B) PRIN. & INTEREST REPAYMENTS		0	
(C) OTHER		1893	
TOTAL PROVINCIAL GRANTS		7479	
(II) FEDERAL		0	
(III) OTHER		0	
2. FEES (A) TUITION (B) OTHER		1872	
		134	
3. LONG TERM DEBT (A) PROVINCIAL (B) OTHER		0	
		0	
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS		0	
5. OTHER		188	
TOTAL REVENUE		9673	
TOTAL EXPENSES (FORWARDED FROM P1)		9989	
EXCESS OF REVENUE OVER EXPENSES		-316	
PER UAR-1			
UNDERGRADUATE - FULL-TIME FTE		1897.0	2631.5
- PART-TIME FTE		1031.4	1121.4
GRADUATE - FULL-TIME FTE		44.0	134.0
- PART-TIME FTE		18.0	37.8
TOTAL		2990.4	3424.7

Data for Algoma have not been included.

UNIVERSITY: HEARST (LAURENTIAN)
 BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
 (IN THOUSANDS OF DOLLARS)

OPERATING REVENUE BY SOURCE

SOURCE OF REVENUE	TYPE OF FUND:	OPERATING
1. GOVERNMENT GRANTS		
(I) PROVINCIAL:		
(A) FORMULA		207
(B) PRIN. & INTEREST REPAYMENTS		0
(C) OTHER		85
TOTAL PROVINCIAL GRANTS		292
(II) FEDERAL		0
(III) OTHER		0
2. FEES (A) TUITION		112
(B) OTHER		5
3. LONG TERM DEBT (A) PROVINCIAL		0
(B) OTHER		0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS		0
5. OTHER		12
TOTAL REVENUE		421
TOTAL EXPENSES (FORWARDED FROM P1)		428
EXCESS OF REVENUE OVER EXPENSES		-7

PER UAR-1	NUMBER ELIGIBLE RIU'S
UNDERGRADUATE - FULL-TIME FTE	30.0
- PART-TIME FTE	154.0
GRADUATE - FULL-TIME FTE	0.0
- PART-TIME FTE	0.0
TOTAL	184.0

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FUNDCAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: HEARST (LAURENTIAN)

OBJECT OF EXPENSE	FUNCTIONAL AREA:		INSTRUCTION AND RESEARCH							ADMIN. (17)	PHYSICAL PLANT (18)	OTHER (19)	TOTAL (10)
	EXCL. MEDS. (11)	MEDICINE (12)	SUB-TOTAL (13)	LIBRARY (14)	COMPUTING SERVICES (15)	STUDENT SERVICES (16)							
1. SALARIES AND WAGES													
(i) ACADEMIC RANKS	163	0	163	0	0	0	0	0	0	0	0	163	
(ii) OTHER INSTRUCTION AND RESEARCH	77	0	77	0	0	0	0	0	0	0	0	77	
(iii) OTHER SALARIES AND WAGES	10	0	10	24	0	0	0	37	0	0	0	71	
TOTAL SALARIES AND WAGES	250	0	250	24	0	0	0	37	0	0	0	311	
2. FRINGE BENEFITS	5	0	5	1	0	0	0	2	0	0	0	8	
TOTAL SALARIES AND BENEFITS	255	0	255	25	0	0	0	39	0	0	0	319	
3. BOOKS AND PERIODICALS	0	0	0	14	0	0	0	0	0	0	0	14	
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	0	0	0	0	0	
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0	0	0	
6. OTHER EXPENSES	27	0	27	5	0	0	0	17	45	1	95	95	
7. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL	282	0	282	44	0	0	0	56	45	1	428	428	
COMPUTING COSTS: ACADEMIC ACEN-ACADEMIC													
TOTAL													

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
 BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
 (IN THOUSANDS OF DOLLARS)

UNIVERSITY: NIPISSING (LAURENTIAN)

FUNCTIONAL AREA:		INSTRUCTION AND RESEARCH										PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)	
OBJECT OF EXPENSE		EXCL. MEDS. (1)	MEDICINE (2)	SUB- TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)							
1. SALARIES AND WAGES															
(II) ACADEMIC RANKS		717	0	717	0	0	0	0	0	0	0	0	717		
(III) OTHER INSTRUCTION AND RESEARCH		0	0	0	0	0	0	0	0	0	0	0	0		
(III) OTHER SALARIES AND WAGES		19	0	19	32	0	0	180	66	0	0	0	297		
TOTAL SALARIES AND WAGES															
		736	0	736	32	0	0	180	66	0	0	0	1014		
2. FRINGE BENEFITS															
		68	0	68	3	0	0	8	7	0	0	0	86		
TOTAL SALARIES AND BENEFITS															
		804	0	804	35	0	0	188	73	0	0	0	1100		
3. BOOKS AND PERIODICALS															
		0	0	0	37	0	0	0	0	0	0	0	37		
4. UTILITIES AND TAXES															
		0	0	0	0	0	0	0	18	0	0	0	18		
5. SCHOLARSHIPS, BURSARIES, ETC.															
		0	0	0	0	0	42	0	0	0	0	0	42		
6. OTHER EXPENSES															
		142	0	142	3	0	24	110	27	0	0	0	306		
7. INTERNAL COST ALLOCATIONS															
		0	0	0	0	0	0	0	0	0	0	0	0		
TOTAL															
		946	0	946	75	0	66	298	118	0	0	0	1503		
COMPUTING COSTS:															
ACADEMIC															
NON-ACADEMIC															
TOTAL															

UNIVERSITY: NIPISSING (LAURENTIAN)
OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

SOURCE OF REVENUE	TYPE OF FUND:	OPERATING	NUMBER ELIGIBLE RIU'S
1. GOVERNMENT GRANTS			
(I) PROVINCIAL:			
(A) FORMULA		597	228.0
(B) PRIN. & INTEREST REPAYMENTS		0	197.0
(C) OTHER		585	0.0
TOTAL PROVINCIAL GRANTS		1182	0.0
(II) FEDERAL		0	0.0
(III) OTHER		0	0.0
2. FEES (A) TUITION		354	0.0
(B) OTHER		15	0.0
3. LONG TERM DEBT (A) PROVINCIAL		6	0.0
(B) OTHER		0	0.0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS		0	0.0
5. OTHER		6	0.0
TOTAL REVENUE		1557	0.0
TOTAL EXPENSES (FORWARDED FROM P1)		1503	0.0
EXCESS OF REVENUE OVER EXPENSES		54	0.0
PER UAR-1			
UNDERGRADUATE - FULL-TIME FTE		228.0	228.0
- PART-TIME FTE		197.0	197.0
GRADUATE - FULL-TIME FTE		0.0	0.0
- PART-TIME FTE		0.0	0.0
TOTAL		425.0	425.0

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: MCMASTER

OBJECT OF EXPENSE	FUNCTIONAL AREA:			INSTRUCTION AND RESEARCH					STUDENT SERVICES (6)	ADMIN. (17)	PHYSICAL PLANT (18)	OTHER (19)	TOTAL (110)
	EXCL. PEDS. (11)	FEDLINE (12)	SUB-TOTAL (13)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (17)	PHYSICAL PLANT (18)					
1. SALARIES AND WAGES	12201	2586	14787	0	0	0	0	0	0	0	0	0	14787
(i) ACADEMIC RANKS	3233	131	3364	0	0	0	0	0	0	0	0	0	3364
(ii) OTHER INSTRUCTION AND RESEARCH	1950	767	2657	1624	951	687	2057	2954	130	130	2954	130	11660
(iii) OTHER SALARIES AND WAGES													
TOTAL SALARIES AND WAGES	17364	3424	20808	1624	951	687	2057	2954	130	130	2954	130	29211
2. FRINGE BENEFITS	1873	606	2479	194	122	80	266	316	16	16	316	16	3473
TOTAL SALARIES AND BENEFITS	19257	4030	23287	1818	1073	767	2323	3270	146	146	3270	146	32684
3. BOOKS AND PERIODICALS	0	0	0	1141	0	0	0	0	0	0	0	0	1141
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	1606	432	432	1606	432	2038
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	205	0	0	0	0	0	0	205
6. OTHER EXPENSES	1960	557	2557	188	515	312	412	1348	369	369	1348	369	5701
7. INTERNAL COST ALLOCATIONS	0	0	0	0	-198	-34	0	-247	0	0	-247	0	-479
TOTAL	21217	4627	25844	3147	1390	1250	2735	5977	947	947	5977	947	41290
COMPUTING COSTS: ACADEMIC ACN-ACADEMIC													767
TOTAL													623
TOTAL													1390

UNIVERSITY: MCMASTER
 OPERATING REVENUE BY SOURCE
 BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
 (IN THOUSANDS OF DOLLARS)

SOURCE OF REVENUE	TYPE OF FUND:	OPERATING	NUMBER ELIGIBLE BIU'S
1. GOVERNMENT GRANTS			
(I) PROVINCIAL:		31496	7500.0
(A) FORMULA		0	12458.0
(B) PRIN. & INTEREST REPAYMENTS		492	1456.0
(C) OTHER			1606.5
TOTAL PROVINCIAL GRANTS		31988	
(II) FEDERAL		190	
(III) OTHER		0	
2. FEES (A) TUITION		6164	1272.0
(B) OTHER		333	161.4
3. LONG TERM DEBT (A) PROVINCIAL		0	5161.9
(B) OTHER		0	482.2
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS		135	
5. OTHER		1396	
TOTAL REVENUE		40206	
TOTAL EXPENSES (FORWARDED FROM B1)		41290	
EXCESS OF REVENUE OVER EXPENSES		-1084	
PER UAR-I			
UNDERGRADUATE - FULL-TIME FTE			7500.0
- PART-TIME FTE			1456.0
GRADUATE - FULL-TIME FTE			1272.0
- PART-TIME FTE			161.4
TOTAL		16389.4	19708.6

UNIVERSITY: UTTAWA
OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

SOURCE OF REVENUE	TYPE OF FUND:	OPERATING
1. GOVERNMENT GRANTS		
(I) PROVINCIAL:		
(A) FORMULA		36049
(B) PRIN. & INTEREST REPAYMENTS		0
(C) OTHER		2587
TOTAL PROVINCIAL GRANTS		38636
(II) FEDERAL		162
(III) OTHER		0
2. FEES (A) TUITION		7687
(B) OTHER		905
3. LONG TERM DEBT (A) PROVINCIAL		0
(B) OTHER		0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS		0
5. OTHER		1034
TOTAL REVENUE		48424
TOTAL EXPENSES (FORWARDED FROM B1)		50543
EXCESS OF REVENUE OVER EXPENSES		-2119
PER UAR-1.		
UNDERGRADUATE - FULL-TIME FTE		8843.0
- PART-TIME FTE		2124.0
GRADUATE - FULL-TIME FTE		1091.0
- PART-TIME FTE		535.8
TOTAL		12593.8
NUMBER ELIGIBLE BIU'S		
UNDERGRADUATE - FULL-TIME FTE		14062.5
- PART-TIME FTE		2521.0
GRADUATE - FULL-TIME FTE		3992.7
- PART-TIME FTE		1991.3
TOTAL		22567.5

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

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UNIVERSITY: QUEEN'S

OBJECT OF EXPENSE	FUNCTIONAL AREA:		INSTRUCTION AND RESEARCH					STUDENT SERVICES (16)	ADMIN. (17)	PHYSICAL PLANT (18)	OTHER (19)	TOTAL (110)
	EXCL. MEDS. (11)	MEDICINE (12)	TOTAL (13)	SLB- (14)	COMPUTING (15)	LIBRARY (16)	STUDENT SERVICES (16)					
1. SALARIES AND WAGES												
(II) ACADEMIC RANKS	15054	2586	17640	0	0	0	0	0	0	0	0	17640
(III) OTHER INSTRUCTION AND RESEARCH	2183	145	2332	0	0	0	0	0	0	0	0	2332
(III) OTHER SALARIES AND WAGES	3209	798	4007	1851	657	902	902	1754	1754	2343	194	11908
TOTAL SALARIES AND WAGES	20446	3533	23979	1851	857	902	902	1754	1754	2343	194	31880
2. FRINGE BENEFITS	1698	375	2073	110	45	47	47	189	189	320	34	2818
TOTAL SALARIES AND BENEFITS	22144	3908	26052	1961	902	949	949	1943	1943	2663	228	34698
3. BOOKS AND PERIODICALS	0	0	0	501	0	0	0	0	0	0	0	901
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	0	0	1387	466	1853
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0	0	0
6. OTHER EXPENSES	1884	383	2267	138	927	340	340	318	318	618	707	5315
7. INTERNAL COST ALLOCATIONS	0	0	0	0	-112	0	0	-81	-81	0	0	-193
TOTAL	24028	4291	28319	3000	1717	1289	1289	2180	2180	4668	1401	42574
COMPUTING COSTS:			ACADEMIC	1137								
			NON-ACADEMIC	580								
TOTAL				1717								

UNIVERSITY: QUEEN'S

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

SOURCE OF REVENUE	TYPE OF FUND:	OPERATING	NUMBER ELIGIBLE BIU'S
1. GOVERNMENT GRANTS			
(I) PROVINCIAL:			
(A) FORMULA		32076	6580.0
(B) PRIN. & INTEREST REPAYMENTS		0	1203.0
(C) OTHER		1230	1356.0
TOTAL PROVINCIAL GRANTS		34106	
(II) FEDERAL		0	
(III) OTHER		0	
2. FEES			
(A) TUITION		6300	
(B) OTHER		303	
3. LONG TERM DEBT			
(A) PROVINCIAL		0	
(B) OTHER		0	
4. GIFTS, DONATIONS, & NON-GCvt. GRANTS		383	
5. OTHER		962	
TOTAL REVENUE		42056	
TOTAL EXPENSES (FORWARDED FROM P1)		42574	
EXCESS OF REVENUE OVER EXPENSES		-518	
PER UAR-1			
UNDERGRADUATE	- FULL-TIME FTE		14818.5
	- PART-TIME FTE		1356.0
GRADUATE	- FULL-TIME FTE	1000.0	3836.0
	- PART-TIME FTE	240.0	527.1
TOTAL		11023.0	20537.6

UNIVERSITY: TORONTO

FUNCTIONAL AREA:		INSTRUCTION AND RESEARCH										STUDENT SERVICES (16)	ADMIN. (17)	PHYSICAL PLANT (18)	OTHER (19)	TOTAL (110)
OBJECT OF EXPENSE		EXCL. MEDS. (11)	MEDICINE (12)	SUP- TOTAL (13)	LIBRARY (14)	COMPUTING (15)										
1. SALARIES AND WAGES		35840	8262	44102	0	0	0	0	0	0	0	0	0	44102		
(I) ACADEMIC RANKS		5746	381	6127	0	0	0	0	0	0	0	0	0	6127		
(III) OTHER INSTRUCTION AND RESEARCH		10282	3683	13565	6537	3077	1277	5024	6985	2405	39270					
(III) OTHER SALARIES AND WAGES																
TOTAL SALARIES AND WAGES		51868	12326	64194	6537	3077	1277	5024	6985	2405	89499					
2. FRINGE BENEFITS		4483	1438	5921	606	265	110	436	674	135	8147					
TOTAL SALARIES AND BENEFITS		56351	13764	70115	7143	3342	1387	5460	7659	2540	97646					
3. BOOKS AND PERIODICALS		0	0	0	1550	0	0	0	0	0	1958					
4. UTILITIES AND TAXES		0	0	0	0	0	0	0	3870	1120	4990					
5. SCHOLARSHIPS, BURSARIES, ETC.		0	0	0	0	0	867	0	0	0	867					
6. OTHER EXPENSES		8952	1839	10791	347	3355	127	54	4189	4579	23442					
7. INTERNAL COST ALLOCATIONS		0	0	0	0	0	0	0	-338	338	0					
TOTAL		65303	15603	80906	9448	6697	2381	5514	15360	8577	128903					
COMPUTING COSTS: ACADEMIC NCN-ACADEMIC																
TOTAL 6697																

UNIVERSITY: TORONTO
(OPERATING REVENUE BY SOURCE)
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

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SOURCE OF REVENUE	TYPE OF FUND:	OPERATING
1. GOVERNMENT GRANTS		
(11) PROVINCIAL:		
(A) FORMULA		96618
(B) PRIN. & INTEREST REPAYMENTS		0
(C) OTHER		4656
TOTAL PROVINCIAL GRANTS		101274
(111) FEDERAL		0
(1111) OTHER		0
2. FEES (A) TUITION		15067
(B) OTHER		915
3. LONG TERM DEBT (A) PROVINCIAL		0
(B) OTHER		0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS		1544
5. OTHER		10114
TOTAL REVENUE		128914
TOTAL EXPENSES (FORWARDED FROM 81)		128903
EXCESS OF REVENUE OVER EXPENSES		11
PER UAR-1		
UNDERGRADUATE - FULL-TIME FTE		16448.0
- PART-TIME FTE		3757.8
GRADUATE - FULL-TIME FTE		4080.0
- PART-TIME FTE		607.2
TOTAL		26893.0
NUMBER ELIGIBLE BIU'S		35189.4
		5174.8
		15914.6
		2294.0
		58572.8

OPERATING EXPENSES BY OBJECT (IF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

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UNIVERSITY: SCARBOROUGH (TORONTO)

OBJECT OF EXPENSE	FUNCTIONAL AREA:		INSTRUCTION AND RESEARCH					STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB- TOTAL (3)	LIBRARY (4)	COMPUTING (5)							
1. SALARIES AND WAGES	2973	0	2973	0	0	0	0	0	0	0	0	2973
(I) ACADEMIC RANKS	489	0	489	0	0	0	0	0	0	0	0	489
(II) OTHER INSTRUCTION AND RESEARCH	517	0	517	326	46	118	384	923	128	923	128	2442
(III) OTHER SALARIES AND WAGES												
TOTAL SALARIES AND WAGES	3979	0	3979	326	46	118	384	923	128	923	128	5904
2. FRINGE BENEFITS	363	0	363	33	4	7	35	89	4	89	4	535
TOTAL SALARIES AND BENEFITS	4342	0	4342	359	50	125	419	1012	132	1012	132	6439
3. BOOKS AND PERIODICALS	0	0	0	130	0	0	0	0	0	0	0	130
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	415	126	415	126	541
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0	0	0
6. OTHER EXPENSES	360	0	360	17	44	33	458	207	366	207	366	1485
7. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	-107	107	-107	107	0
TOTAL	4702	0	4702	506	94	158	877	1527	731	1527	731	8595
COMPUTING COSTS:			ACADEMIC	94	0							
			NON-ACADEMIC	0								
TOTAL				94								

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: SCARBOROUGH (TORONTO)

SOURCE OF REVENUE	TYPE OF FUND:	OPERATING	NUMBER ELIGIBLE BIU'S
1. GOVERNMENT GRANTS			
(I) PROVINCIAL:			
(A) FORMULA		5604	3053.0
(B) PRIN. & INTEREST REPAYMENTS		0	3765.7
(C) OTHER		0	622.5
TOTAL PROVINCIAL GRANTS		5604	
(II) FEDERAL		0	
(III) OTHER		0	
2. FEES (A) TUITION (B) OTHER		2044 43	
3. LONG TERM DEBT (A) PROVINCIAL (B) OTHER		0 0	
4. GIFTS, DONATIONS, & NON-GCUT. GRANTS		0	
5. OTHER		653	
TOTAL REVENUE		8344	
TOTAL EXPENSES (FORWARDED FROM E1)		8595	
EXCESS OF REVENUE OVER EXPENSES		-251	
PER UAR-1			
UNDERGRADUATE - FULL-TIME FTE			3765.7
- PART-TIME FTE			622.5
GRADUATE - FULL-TIME FTE		0.0	0.0
- PART-TIME FTE		0.0	0.0
TOTAL		3555.0	4408.2

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UNIVERSITY: ERINDALE (TRONIC)

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH				LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	EXCL. MEDS. (1)	MEDICINE (2)	SUB- TOTAL (3)								
OBJECT OF EXPENSE											
1. SALARIES AND WAGES											
(I) ACADEMIC RANKS	2618	0	2618	0	0	0	0	0	0	0	2618
(II) OTHER INSTRUCTION AND RESEARCH	567	0	567	0	0	0	0	0	0	0	567
(III) OTHER SALARIES AND WAGES	603	0	603	308	49	84	376	884	70	2374	
TOTAL SALARIES AND WAGES	3788	0	3788	308	49	84	376	884	70	5559	
2. FRINGE BENEFITS	317	0	317	26	5	7	34	73	0	462	
TOTAL SALARIES AND BENEFITS	4105	0	4105	334	54	91	410	957	70	6021	
3. BOOKS AND PERIODICALS	0	0	0	147	0	0	0	0	0	147	
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	419	119	538	
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0	
6. OTHER EXPENSES	408	0	408	15	89	5	563	183	407	1670	
7. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	-10	10	0	
TOTAL	4513	0	4513	496	143	96	973	1549	606	8376	
COMPUTING COSTS:					143						
ACADEMIC					0						
ACH-ACADEMIC											
TOTAL					143						

UNIVERSITY: ERINDALE (TORONTO)
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

SOURCE OF REVENUE	TYPE OF FUND:	OPERATING	NUMBER ELIGIBLE BIU'S
1. GOVERNMENT GRANTS			
(1) PROVINCIAL:			
(A) FORMULA		5351	2665.0
(B) PRIM. & INTEREST REPAYMENTS		0	3364.7
(C) OTHER		34	702.1
TOTAL PROVINCIAL GRANTS		5385	
(11) FEDERAL		0	0.0
(111) OTHER		0	0.0
2. FEES (A) TUITION		1794	0.0
(B) OTHER		41	0.0
3. LONG TERM DEBT (A) PROVINCIAL		0	
(B) OTHER		0	
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS		0	
5. OTHER		520	
TOTAL REVENUE		7740	
TOTAL EXPENSES (FORWARDED FROM 01)		8376	
EXCESS OF REVENUE OVER EXPENSES		-636	
PER UAR-1			
UNDERGRADUATE - FULL-TIME FTE			0.0
- PART-TIME FTE			0.0
GRADUATE - FULL-TIME FTE			0.0
- PART-TIME FTE			0.0
TOTAL		3231.2	4066.8

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

PAGE 81

UNIVERSITY: TRENT

OBJECT OF EXPENSE	FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH					STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
		ALL EXCL. MEDS. (11)	MEDICINE (12)	SUB-TOTAL (13)	LIBRARY (14)	COMPUTING (15)					
1. SALARIES AND WAGES		3303	0	3303	0	0	0	0	0	0	3303
(I) ACADEMIC RANKS		25	0	25	0	0	0	0	0	0	25
(II) OTHER INSTRUCTION AND RESEARCH		463	0	463	340	14	211	486	669	37	2220
(III) OTHER SALARIES AND WAGES											
TOTAL SALARIES AND WAGES		3791	0	3791	340	14	211	486	669	37	5548
2. FRINGE BENEFITS		369	0	369	35	1	22	51	70	3	551
TOTAL SALARIES AND BENEFITS		4160	0	4160	375	15	233	537	739	40	6099
3. BOOKS AND PERIODICALS		0	0	0	240	0	0	0	0	0	240
4. UTILITIES AND TAXES		0	0	0	0	0	0	0	208	92	300
5. SCHOLARSHIPS, BURSARIES, ETC.		0	0	0	0	0	32	0	0	0	32
6. OTHER EXPENSES		455	0	455	33	115	37	85	134	237	1096
7. INTERNAL COST ALLOCATIONS		0	0	0	0	0	0	0	0	0	0
TOTAL		4615	0	4615	648	130	302	622	1081	369	7767
COMPUTING COSTS:				ACADEMIC	70						
				NON-ACADEMIC	60						
TOTAL				TOTAL	130						

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: TRENT

SOURCE OF REVENUE TYPE OF FUND: OPERATING

1. GOVERNMENT GRANTS
(11) PROVINCIAL:
(A) FORMULA 4200
(B) PRIN. & INTEREST REPAYMENTS 0
(C) OTHER 1818

TOTAL PROVINCIAL GRANTS 6018
(11) FEDERAL 0
(111) OTHER 0

2. FEES (A) TUITION 1409
(B) OTHER 84

3. LONG TERM DEBT (A) PROVINCIAL 0
(B) OTHER 0

4. GIFTS, DONATIONS, & NON-GCUT. GRANTS 0

5. OTHER 24

TOTAL REVENUE 7535

TOTAL EXPENSES (FORWARDED FROM P1) 7767

EXCESS OF REVENUE OVER EXPENSES -232

PER UAR-1
NUMBER ELIGIBLE BIU'S
UNDERGRADUATE - FULL-TIME FTE 1850.0
- PART-TIME FTE 425.0 2292.0
GRADUATE - FULL-TIME FTE 15.0
- PART-TIME FTE 0.0 50.0
TOTAL 2290.0 2884.2

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

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UNIVERSITY: WATERLOO

FUNCTIONAL AREA:		INSTRUCTION AND RESEARCH					STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
OBJECT OF EXPENSE		EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)					
1. SALARIES AND WAGES											
(I) ACADEMIC RANKS		17208	0	17208	0	0	0	0	0	0	17208
(II) OTHER INSTRUCTION AND RESEARCH		2057	0	2057	0	0	0	0	0	0	2057
(III) OTHER SALARIES AND WAGES		4007	0	4007	1683	1700	1443	2275	3650	94	14852
TOTAL SALARIES AND WAGES											
		23272	0	23272	1683	1700	1443	2275	3650	94	34117
2. FRINGE BENEFITS											
		1784	0	1784	138	139	111	205	374	9	2760
TOTAL SALARIES AND BENEFITS											
		25056	0	25056	1821	1839	1554	2480	4024	103	36877
3. DEDUCTIONS AND PERIODICALS											
		0	0	0	1090	0	0	0	0	0	1090
4. UTILITIES AND TAXES											
		0	0	0	0	0	0	0	1060	600	1660
5. SCHOLARSHIPS, BURSARIES, ETC.											
		0	0	0	0	0	441	0	0	0	441
6. OTHER EXPENSES											
		2320	0	2320	124	1722	316	369	472	671	5994
7. INTERNAL COST ALLOCATIONS											
		0	0	0	0	0	0	0	0	0	0
TOTAL											
		27376	0	27376	3035	3561	2311	2849	5556	1374	46042
COMPUTING COSTS: ACADEMIC RCN-ACADEMIC											
						2929					
						632					
TOTAL											
						3561					

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH				LIBRARY (14)	COMPUTING (15)	STUDENT SERVICES (16)	ADMIN. (17)	PHYSICAL PLANT (18)	OTHER (19)	TOTAL (10)
	EXCL. MEDS. (11)	MEDICINE (12)	SUB- TOTAL (13)								
OBJECT OF EXPENSE											
1. SALARIES AND WAGES											
(I) ACADEMIC RANKS	22,996	4,109	27,105	0	0	0	0	0	0	0	26,205
(II) OTHER INSTRUCTION AND RESEARCH	19,444	83	20,227	0	0	0	0	0	0	0	20,227
(III) OTHER SALARIES AND WAGES	48,668	10,669	59,337	28,05	1487	1140	2071	3731	333	333	17504
TOTAL SALARIES AND WAGES	28908	5261	34169	2805	1487	1140	2071	3731	333	333	45736
2. FRINGE BENEFITS	3150	575	3725	307	162	124	226	408	42	42	4994
TOTAL SALARIES AND BENEFITS	32058	5836	37894	3112	1649	1264	2297	4139	375	375	50730
3. BOOKS AND PERIODICALS	0	0	0	1268	0	0	0	0	0	0	1268
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	1558	739	739	2297
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	523	0	0	0	0	523
6. OTHER EXPENSES	3734	332	4066	564	1256	751	758	481	1273	1273	9149
7. INTERNAL COST ALLOCATIONS	0	0	0	0	-177	0	-125	-327	0	0	-629
TOTAL	35792	6168	41560	4944	2728	2538	2930	5851	2387	2387	63338
COMPUTING COSTS:				ACADEMIC	1540						
				NON-ACADEMIC	1188						
				TOTAL	2728						

UNIVERSITY: WESTERN
OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

PAGE 82

SOURCE OF REVENUE	TYPE OF FUND:	OPERATING
1. GOVERNMENT GRANTS		
(I) PROVINCIAL:		
(A) FORMULA		46969
(B) PRIN. & INTEREST REPAYMENTS		0
(C) OTHER		1293
TOTAL PROVINCIAL GRANTS		48262
(II) FEDERAL		55
(III) OTHER		180
2. FEES (A) TUITION		11064
(B) OTHER		723
3. LONG TERM DEBT (A) PROVINCIAL		0
(B) OTHER		0
4. GIFTS, DONATIONS, & NON-GVLT. GRANTS		115
5. OTHER		2212
TOTAL REVENUE		62656
TOTAL EXPENSES (FORWARDED FROM P1)		63338
EXCESS OF REVENUE OVER EXPENSES		-682
PER UAP-1		
UNDERGRADUATE - FULL-TIME FTE		13357.0
- PART-TIME FTE		2000.0
GRADUATE - FULL-TIME FTE		1493.0
- PART-TIME FTE		98.1
TOTAL		16948.1
NUMBER ELIGIBLE BIU'S		21289.0
		2286.3
		5218.9
		420.9
		29215.1

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

PAGE 81

UNIVERSITY: WILFRIED LAURIER

OBJECT OF EXPENSE	FUNCTIONAL AREA:		INSTRUCTION AND RESEARCH					STUDENT SERVICES (16)	ADMIN. (17)	PHYSICAL PLANT (18)	OTHER (19)	TOTAL (110)
	ALL EXCL. MEDS. (11)	MEDICINE (12)	SUB- TOTAL (13)	LIBRARY (14)	COMPUTING (15)							
1. SALARIES AND WAGES	4658	0	4658	0	0	0	0	0	0	0	0	4658
(I) ACADEMIC RANKS	0	0	0	0	0	0	0	0	0	0	0	0
(II) OTHER INSTRUCTION AND RESEARCH	475	0	475	442	18	318	318	635	68	600	68	2556
(III) OTHER SALARIES AND WAGES												
TOTAL SALARIES AND WAGES	5133	0	5133	442	18	318	318	635	68	600	68	7214
2. FRINGE BENEFITS	353	0	353	32	2	25	25	61	7	62	7	542
TOTAL SALARIES AND BENEFITS	5486	0	5486	474	20	343	343	696	75	662	75	7756
3. BOOKS AND PERIODICALS	0	0	0	457	0	0	0	0	0	0	0	457
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	0	128	184	128	312
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	207	207	0	0	0	0	207
6. OTHER EXPENSES	525	0	525	85	176	83	83	406	188	341	188	1806
7. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	6011	0	6011	1016	198	633	633	1102	391	1187	391	10538
COMPUTING COSTS: ACADEMIC												175
ACADEMIC												23
TOTAL												198

UNIVERSITY: MILFRID LAURIE
OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

SOURCE OF REVENUE	TYPE OF FUND:	OPERATING
1. GOVERNMENT GRANTS		
(I) PROVINCIAL:		
(A) FORMULA		7706
(B) PRIN. & INTEREST REPAYMENTS		0
(C) OTHER		128
TOTAL PROVINCIAL GRANTS		7834
(II) FEDERAL		0
(III) OTHER		0
2. FEES (A) TUITION		2763
(B) OTHER		0
3. LONG TERM DEBT (A) PROVINCIAL		0
(B) OTHER		0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS		170
5. OTHER		215
TOTAL REVENUE		10982
TOTAL EXPENSES (FORWARDED FROM P1)		10538
EXCESS OF REVENUE OVER EXPENSES		444
PER UAR-1		
UNDERGRADUATE	FULL-TIME FTE - PART-TIME FTE	2792.5 2039.5
GRADUATE	FULL-TIME FTE - PART-TIME FTE	464.3 92.6
TOTAL		5388.9

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

PAGE 81

UNIVERSITY: WINDSOR

FUNCTIONAL AREA:		INSTRUCTION AND RESEARCH					LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
OBJECT OF EXPENSE		ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB- TOTAL (3)									
1. SALARIES AND WAGES													
(I) ACADEMIC RANKS	10955	0	0	10955	0	0	0	0	0	0	0	0	10955
(II) OTHER INSTRUCTION AND RESEARCH	923	0	0	923	0	0	0	0	0	0	0	0	923
(III) OTHER SALARIES AND WAGES	1789	0	0	1789	1377	306	368	368	1108	2813	33	7794	
TOTAL SALARIES AND WAGES	13667	0	0	13667	1377	306	368	368	1108	2813	33	19672	
2. FRINGE BENEFITS													
	1222	0	0	1222	155	40	37	37	212	404	4	2074	
TOTAL SALARIES AND BENEFITS	14889	0	0	14889	1532	346	405	405	1320	3217	37	21746	
3. BOOKS AND PERIODICALS													
	0	0	0	0	980	0	0	0	0	0	0	980	
4. UTILITIES AND TAXES													
	0	0	0	0	0	0	0	0	0	858	285	1143	
5. SCHOLARSHIPS, BURSARIES, ETC.													
	0	0	0	0	0	0	262	262	0	0	0	262	
6. OTHER EXPENSES													
	1401	0	0	1401	82	402	56	56	257	628	670	3496	
7. INTERNAL COST ALLOCATIONS													
	0	0	0	0	0	0	0	0	-9	-652	0	-661	
TOTAL	16290	0	0	16290	2594	748	723	723	1568	4051	992	26966	
COMPUTING COSTS:													
					ACADEMIC	383							
					NON-ACADEMIC	365							
TOTAL													
						748							

UNIVERSITY: WINDSOR
OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

SOURCE OF REVENUE	TYPE OF FUND:	OPERATING
1. GOVERNMENT GRANTS		
(1) PROVINCIAL:		
(A) FORMULA		18750
(B) PRIN. & INTEREST REPAYMENTS		0
(C) OTHER		950
TOTAL PROVINCIAL GRANTS		19700
(11) FEDERAL		0
(111) OTHER		0
2. FEES (A) TUITION		5057
(B) OTHER		212
3. LONG TERM DEBT (A) PROVINCIAL		0
(B) OTHER		0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS		79
5. OTHER		1056
TOTAL REVENUE		26104
TOTAL EXPENSES (FORWARDED FROM P1)		26966
EXCESS OF REVENUE OVER EXPENSES		-862
PER UAR-1		
UNDERGRADUATE - FULL-TIME FTE		5444.0
- PART-TIME FTE		2262.0
GRADUATE - FULL-TIME FTE		381.0
- PART-TIME FTE		85.0
TOTAL		8172.0
NUMBER ELIGIBLE BIU'S		7816.3
		2855.7
		1482.3
		252.8
		12407.3

UNIVERSITY: YORK

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

PAGE B1

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH					STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
	OBJECT OF EXPENSE	EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)					
1. SALARIES AND WAGES	(I) ACADEMIC RANKS	21038	0	21038	0	0	0	0	0	21038
	(II) OTHER INSTRUCTION AND RESEARCH	1011	0	1011	0	0	0	0	0	1011
	(III) OTHER SALARIES AND WAGES	5884	0	5884	2147	395	1132	1754	402	14826
	TOTAL SALARIES AND WAGES	27933	0	27933	2147	395	1132	1754	402	36875
2. FRINGE BENEFITS		2324	0	2324	179	29	87	169	40	3086
	TOTAL SALARIES AND BENEFITS	30257	0	30257	2326	424	1219	1923	442	39961
3. BOOKS AND PERIODICALS		0	0	0	1189	0	0	0	0	1189
4. UTILITIES AND TAXES		0	0	0	0	0	0	2037	586	2623
5. SCHOLARSHIPS, BURSARIES, ETC.		0	0	0	0	0	444	0	0	444
6. OTHER EXPENSES		1646	0	1646	216	804	132	399	1260	4826
7. INTERNAL COST ALLOCATIONS		0	0	0	0	0	0	-126	0	-126
TOTAL		31903	0	31903	3731	1228	1795	2322	2288	48917
COMPUTING COSTS:										
					ACADEMIC	818				
					NON-ACADEMIC	410				
					TOTAL	1228				

SOURCE OF REVENUE	TYPE OF FUND:	OPERATING
1. GOVERNMENT GRANTS		
(I) PROVINCIAL:		
(A) FORMULA		36610
(B) PRIN. & INTEREST REPAYMENTS		0
(C) OTHER		0
TOTAL PROVINCIAL GRANTS		36610
(II) FEDERAL		0
(III) OTHER		1781
2. FEES (A) TUITION		9890
(B) OTHER		0
3. LONG TERM DEBT (A) PROVINCIAL		0
(B) OTHER		0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS		0
5. OTHER		360
TOTAL REVENUE		48841
TOTAL EXPENSES (FORWARDED FROM B1)		48917
EXCESS OF REVENUE OVER EXPENSES		-76
PER UAR-1		
UNDERGRADUATE - FULL-TIME FTE		10387.0
- PART-TIME FTE		3944.0
GRADUATE - FULL-TIME FTE		965.0
- PART-TIME FTE		3419.7
TOTAL		15607.0
		23337.6